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**From:**

**Sent:** Monday, June 29, 2009 11:49:50 AM

**To:**

**Cc:**

**Subject:** FW: Question Regarding IRS CCA 200846022 Special Rules Applicable to Certain Employment Taxes

In response to your question, the penalty will accrue interest in accordance with section 6601(e)(2)(B) from the date the return is required to be filed until the date the addition to the tax is paid. Section 6205 only applies to tax imposed by § 3101, 3111, 3201, 3221, or 3402, and does not apply to penalties. As such, interest will accrue on the section 6662 penalty even though the underlying tax is interest-free.

If you have any further questions, please let me know.

Thanks.